UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

CORPORATE DISCLOSURE STATEMENT OF DEFENDANTS NSTAR ELECTRIC AND GAS CORPORATION AND COMMONWEALTH GAS COMPANY

Pursuant to Local Rule 7.3, Defendants NSTAR Electric and Gas Corporation, and Commonwealth Gas Company, hereby identify any parent corporation and any publicly held company that owns 10% or more of their stock:

One hundred percent (100%) of the capital stock of Commonwealth Gas Company ("Commonwealth Gas") (now by change of name known as NSTAR Gas Company) is owned by Commonwealth Energy System, a Massachusetts business trust; 100% of the beneficial shares of interest of Commonwealth Energy System are owned by NSTAR. NSTAR, a Massachusetts business trust, is publicly held and owns 10% or more of the stock of NSTAR Gas Company. NSTAR has no parent corporations, and no publicly held corporation owns 10% or more of NSTAR's stock.

NSTAR is the parent corporation of NSTAR Electric and Gas Corporation, and owns 10%

or more of its stock.

Respectfully submitted,

NSTAR ELECTRIC AND GAS CORPORATION and COMMONWEALTH GAS COMPANY,

By their Attorneys,

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By:

Keith B. Muntyan B.B.O. #361380 Robert P. Morris B.B.O. #546052

Dated: February 20, 2004

CERTIFICATE OF SERVICE

I, Robert P. Morris, certify that on February 20, 2004, I caused to be served a copy of the within pleading by hand on counsel for Plaintiffs, Warren H. Pyle, Pyle, Rome, Lichten & Ehrenberg, P.C., 18 Tremont Street, Suite 500, Boston, MA 02108.

Robert P. Morris